

### Cost and Income From a Dairy Herd

Income Includes Value of Butterfat, the Skim Milk, the Calf and Manure, Says Experiment Station Bulletin.

**T**HE NET PROFITS from the dairy herd are the difference between the income and the cost of maintenance, says a Minnesota experiment station bulletin.

The income includes the value of the butter fat, the skim milk, the calf and the manure.

"The annual cost of maintaining a cow comprises the following items: Cash sundries, cash feeds, farm feeds, labor (man and horse), general expenses, shelter, depreciation, machinery and equipment, herd bulls and interest on investment; the classification is somewhat arbitrary, as in some instances an item of cost might be charged to one class or another with equal correctness. Cash sundries comprise those items for which cash was paid—ropes, halters, veterinary services and medicine. Cash feeds are those purchased for cash, farm feeds those produced on the farm. Labor includes both man and horse labor at the current rate of wages for the month and year, comprising all items of labor performed for and affecting the dairy.

General expense comprises those items which are charged to the entire farm, and is made up of cash and labor expenditures. The total for the farm is then apportioned to the productive enterprises of which the dairy is one.

Shelter is a fixed charge for the use of the building based on its cost, depreciation, repairs and the number of animals sheltered. Depreciation is based upon the productive life, death rate, original value of the cow for consumption.

Machinery and equipment charges are due to the use, depreciation, repairs and interest on the cost of the machinery and equipment of the dairy.

The charge for herd bulls is the cost of maintenance.

Interest on investment is interest at the rate of 5 or 6 per cent on the value of the cow at the beginning of the year. All items represent actual expenditures on the farms, excepting the charges of shelter and depreciation, which are based on averages of all the farms for the entire period.

### Oklahoma Schools Test Seeds

**I**N OKLAHOMA the school children test seeds for the farmers. Every teacher has a scoring sheet on which to record the tests. Oklahoma's Superintendent of Education Wilson is a letter to the department of agriculture at Washington, says:

"No movement has been started in our state which can result in so much good with so little cost to the people generally. It furnishes one of the best lessons that can be taught in botany or agriculture, and affords the opportunity to come in closer contact with every farmer in the community—a thing which all good teachers are anxious to do."

It certainly counts resultful; teaches the children, tests the seed and introduces the teacher and the farmer into each other's good graces. And all these are important effects, but there should be unusual rejoicing if some one has found a way to make the teacher and the farmer acquainted. Where one can find a good teacher and good farmers laboring together he will find a good community for agriculture and a good community for living. Every rural teacher should be a rural leader.

### Making Farm Life More Pleasant

**I**N THE current issue of Farm and Fireside, Alice Elizabeth Wells writes an article entitled "A Business Proposition," in which she shows how farmers ought to keep strict account books with pages devoted to poultry, calves, pigs, cows, bees, orchards, gardens, etc., just as any other business is operated. In no other manner can the farmer tell exactly what part of his business is profitable. Miss Wells goes on to say:

"I believe no feature of farm life would appeal more forcibly to our girls and boys than this. Let them know that slopping pigs, cleaning poultry houses, or spraying fruit trees are only details of a paying business proposition and no more disagreeable than sweeping stores, waiting on unpleasant customers, or dealing with unscrupulous business men. Keeping a book account with flocks and herds, field and pastures, adds to the dignity of rural life and to our own self-respect. I venture to add that one traveling through the country with the idea in view of measuring comparative prosperity of individual farm-owners can quite accurately judge by environment just who make a profession of their business and just who, in a happy-go-lucky manner, follow along in the line of least resistance, rejoicing in good years and good luck and repining when clouds refuse to shed moisture and hens refuse to lay."

### Stories at Which You Will Smile

**H**ERE'S THE most careful man I ever knew."

"That so?"  
"Yes. I asked him if he could change a ten-dollar bill the other day, and what do you suppose he did?"  
"He made me show the ten before he'd commit himself. Said he'd been touched for five that way before."

#### No Relief.

"I suppose that you are relieved of considerable expense, now that it is no longer necessary for you to supply the midnight oil for your son at college?"  
"On the contrary," explained the father, "since commencement I have been impressed with the relatively higher cost of burning midnight gasoline."

#### Writing That Pays.

"What does this young fellow write? I won't have my daughter married to a starving author."  
"Off the handle, as usual, dad. That young fellow wrote \$400,000 worth of life insurance last year."

#### A Lamb in the Street.

"Kidd looks very sheepish lately. He seems to have been thoroughly cowed by something."  
"Didn't you hear? He foolishly took a steer from a bull on a bear market."

#### A Real Treat.

"My wife is an exceedingly kind-hearted woman."  
"Gives the sparrows some crumbs of bread every day, I see."  
"And, you may have noticed, occasionally some crumbs of cake."

#### Clear Inference.

"Jim told me a riproaring joke that was played on some member of your club last evening. Were you there?"  
"Yes, I was there! It was an abominable farfetched!"  
"O-oh! Jinx did not tell me that you were the man it was on."

#### No Change.

The prince of Monaco, who, having had both an English and an American wife, knows whereof he speaks, said of marriage:  
"Through marriage a French woman gains her liberty, an English woman loses hers and an American woman continues to do as she likes."

#### Welcome Caller.

Visitor—What lovely furniture! Little Tommy—Yes. I think the man we bought it from is sorry now he sold it. Anyway he's always calling.

#### State Conference of Educators.

A statewide conference on educational problems will be held at the University of Oregon, Eugene, July 17 and 18, in connection with the university summer school.



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